Application No. 4366-032163 Paper Dated August 31, 2006 In Reply to USPTO Correspondence of June 6, 2006 Attorney Docket No. 4366-032163

AMENDMENTS TO THE SPECIFICATION

Please amend the title of the application on page 1 as follows:

-- <u>METHOD OF MANUFACTURING A FILING TOOL FOR HARDENED</u>SKIN CARE AND METHOD OF MANUFACTURING THE SAME --

Please replace the paragraph beginning at page 9, line 4, with the following rewritten paragraph:

-- The first nickel-plated layer 15a is preferably 0.20-0.30 μm thick (nickel strike). If the nickel-plated layer 15a is not in the above thickness range, a contact force of the nickel strike decreases. In particular, <u>if</u> the layer 15a is less than 0.20 μm, the stone powders are difficult to securely fix thereon. --